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COMMERCIAL REPORT.

Two objects at present occupy the attention of the linen-drappers of this country, the probability of the transit duty being removed from foreign linens passing through Great Britain, warehoused there, and afterwards exported, and the duty lately imposed on ashes, smalts, and flaxseed. The memorial of the linen-drappers of Belfast on the former subject, is placed among the Documents. There is reason to suppose that the application will be unavailing, as Parliament may be unwilling to continue a measure evidently calculated to answer the circumstances of the war, now when these relations are totally changed. Besides even if the duty is continued, it will probably defeat itself. During the war, foreign linens could not readily pass from the North of Europe to America and the West Indies without the intervention of Britain. Hence they had the power to levy a duty on this trade. Now the circumstances of the case are totally changed. If the duty is levied, other channels of supply will be speedily opened, and Russian and Silesian linens will find their way to market without the intervention of Britain. The exporting merchants of Great Britain, if they are disappointed of getting their foreign linens through the medium of their own ports, will soon open a port on the continent, as Rotterdam for instance, through which their assorted cargoes can be sent to South America. This will probably take place when such an establishment will be found to cost less than paying the present transit duty of 15 per cent. Perhaps the loss to the trade in this country will not be found to be as great as some imagine. The present mode of sending away coarse linens in such quantities under the forms of foreign denominations, had the tendency to raise the lower lots of the usual assortments disproportionately, and injure the regular supply for the home and British market.

The duty on bleaching materials will be likely to affect the linen trade in a very serious manner, even notwithstanding the drawback of the duty on ashes, allowed on those used in the bleaching of linen. A schedule of the new duties on those articles, with some remarks on the subject, was published in the Commercial Report for July last, at page 99 of our 72d number. The difficulties attendant on procuring the drawback will be very considerable on the part of the owners of bleachgreens, and still more by the manufacturer, for those used to prepare his yarn for weaving, and any impediment in bleaching the yarn would tend materially to deteriorate the manufacture. By a literal construction of the act, ashes used in bleaching yarn is not entitled to the drawback; but it appears that on application from the yarn bleachers of Drogheda, the Irish Chancellor of the Exchequer has consented to allow the duty on ashes used in bleaching yarn to be drawn back. Yet still the difficulties to the small manufacturer will be great, if not insurmountable in obtaining his drawback, while in common with the extensive bleacher, he suffers all the inconveniences arising from being tortured by oaths, which are required before the drawback can be obtained. The multiplication of oaths is extremely injurious to morality. They torture the conscientious man, while they leave the knave at full liberty. An oath must be taken that all the ashes have been used in bleaching linens, so that in strictness not a skein of thread, nor the twine necessary for lapping can be bleached in the green with linens. Even if all these difficulties could be surmounted, a heavy tax will still remain on the ashes used in making the soap necessary in bleaching, on the smalts, and on the flaxseed. The policy of upwards of one hundred years has been to leave all articles connected with the linen trade untaxed in consequence of a compact, or supposed compact, when the British Parliament addressed King William to discourage the woollen manufacture in Ireland. The linen trade is now very far from being in a flourishing state, and very ill able to bear so great a change of policy. The duty on ashes will be felt by the bleachers of cotton, and in an especial manner by those who bleach them jointly with linens, as is the case in many bleachgreens. The cotton trade can badly bear such a burden from the increased price in bleaching, as must arise from this new tax, to which it stands fully exposed.

The cotton trade suffers severely also from other causes. During the war the manufacture of cotton goods has extended greatly in France, and taken deep root in that

country. The commercial jealousy of Spain, and their desire like other nations, to aid their own privileged Philippine Company, have procured an edict for the exclusion of British and Irish cottons.

The last linen market in Dublin, considering the state of public credit, was better than could have been expected. There was some demand for immediate consumption.

The Chancellor of the Exchequer appears to have relaxed in some part of his impolitic duty on timber, and consents to deals being imported at a lower duty.

Failures still occur. In many cases creditors justly dread the enormous expenses of commissions of bankruptcy, in which great part of the debtor's estate is swallowed up in law expenses, and the excessive fees of the commissioners, and prudently compromise with the debtors. In most cases this is good policy, and beneficial to debtors and creditors. Generally commissions of bankruptcy are avoided, unless in very complicated cases, and in some instances, where the debtor, in order to get himself speedily white-washed, neglects the benefit of his creditors for his own advantage.

The Southern, and South-Eastern parts of England have lately presented a curious phenomenon, in having the markets largely supplied from France, with bullocks, sheep, hogs, poultry, eggs, fruit and vegetables, at one-half or one-third of the English farmer's prices, owing to the lower taxes to which France is subject. The French dealers carry back dollars, bullion, East or West Indian produce, wanting little that is purely English, as British manufactures, owing to the enormous load of taxation, cannot stand a competition with those of the continent : altogether affording an alarming prospect of the future, and proving how dearly we are forced to pay for our favourite game of war. These importations of provisions will now be lessened, as they have been declared to be subject to duty.

In France they have books at half of the cost at which that very expensive article can be purchased with us. Such middling demy printing paper as sells in London at 50s. per ream, may be had in Paris at 2s. 4d., and could be sold in London at 10s. if duties did not prevent. At every turn we are thus called upon to pay the expenses of the war, and we may discover to which country, France or our own, it has cost most. France also is free from tithes, the game laws, and the feudal exactions of tolls. Industry has a more free course, and the consequences are apparent in the lower prices of the produce of land. Their circulating money consists in gold and silver, and not in paper irredeemable in specie.

Two absentee landlords have written to their agents in the County of Monaghan, to abate from 12 to 25 per cent. off rents of lands, latterly set by them. Archibald Hamilton Rowan and other landlords have acted in like manner. In many cases such a reduction is rendered necessary, from the low prices at which the produce of land is now selling, and lands for many years past, have in some places been set at exorbitant rates. Yet tenants are now as unreasonable in their expectations of land being greatly lowered, as some landlords were formerly in exacting high rates. A just rate for land, equitable to both landlord and tenant, can only be fixed on taking into consideration all the circumstances connected with the subject. Tenants under old leases, and indeed almost all occupiers of land, have made great profits since 1800. The taxes and the increased expenses of living press very heavily on landlords, as well as others. Their increased expenses have fully kept pace with their increase of income; and Lord Castle-reagh's bill unjustly deprived landlords under old leases, and all other creditors under old contracts, of their just rights, by forcing them to accept payment in a depreciated paper currency, instead of the payment in guineas, which was the implied and legal mode at the time of these leases and contracts being made. The operation of this law still continues to render ideas of property fluctuating, in leasing lands in the present juncture, from the uncertainty as to the future mode of payment. When the legislature once altered the mode of payment, and set the dangerous precedent of substituting paper for a metallic currency, it is impossible to see at what line a future depreciation may stop.

The demands for tolls in the town of Belfast, having latterly become very exorbitant, the inhabitants of several of the adjacent parishes have joined in subscriptions in order to seek legal redress. At page 323 a statement of the law as relating to fairs and markets is given, and may be useful to shew how the law stands. If the people

are only steady and persevering in their legal opposition, they will probably succeed: especially if they stick to each other. But in such cases failures often occur from one and another deserting the common cause. Tolls at markets are extremely vexatious. There is not only the original exaction, which is sufficiently grievous: but there are also the misconduct and impositions of underlings in office, who expect to receive protection for all their misdeeds. In the neighbouring town of Lisburn, the Marquis of Hertford to prevent the imposition of the toll-gatherers, and to encourage the market, has for many years generously relinquished all claims for tolls in the markets of that town.

Exchange on London may be stated, as having averaged through this month at $4\frac{3}{4}$ to to 5 per cent.

The quantity of Flaxseed which remained on hand after the sowing season of 1813, and re-branded sound at the commencement of the sowing season, 1814, was

Quantity imported and branded sound in 1814,	-	11006 $\frac{1}{2}$ hhds.
		32683 do.
Quantity in this Kingdom in 1814,	-	43689 $\frac{1}{2}$ hhds.
Deduct the residue after the sowing season of 1814,		8316 do.
Sown in Ireland in 1814,	-	25373 $\frac{1}{2}$ hhds.

CELESTIAL PHENOMENA.

FOR NOVEMBER, 1814.

OUR evenings this month are not enlivened by the presence of the more brilliant planets. Saturn is the only one that presents himself to our view, as Mercury and Herschell are too near the sun to engage our attention. The path of the Moon is distinguished by two occultations.

On the 3d, the Moon rises under the two first stars of the Twins, having passed the line drawn through them and produced.

On the 8th, the Moon rises under the second of the Lion, and is soon followed by Jupiter and the seventh of the Virgin, but she does not pass the planet and the star now near to it before Sun-rise. As the morn advances, Mars, the first of the Virgin, and Venus, open themselves to our view; and thus the lower region of the sky, on each side of the south-east, will, before the rising of the sun, be decorated with splendid objects. On the 12th, at a quarter past one in the morning, is new Moon.

On the 19th, the Moon is on the meridian at two minutes past six, the small stars in the tail of the Goat being near to her to the west, as she passes the fourth, the most eastern of them, at thirty-four minutes past four this afternoon. Above her, almost directly, is the second of the Water-bearer, at some distance.

On the 25th, the Moon is on the meridian at forty-one minutes past ten, having above her to the west, at a considerable distance, the three first stars of the Ram, and below her, but much nearer to her, Menkar to the east. Near to her to the west, is the twelfth of the Whale, as this star suffered an occultation this evening, the eastern limb of the Moon covering it at forty-nine minutes and a quarter past four, the star being forty minutes north of the centre, and it ends at forty-five minutes and three quarters past five, the star being two minutes and a half south of the centre.

On the 27th is full Moon, at eight minutes before noon. In the evening, she rises under the fifth of the Bull, and is soon followed by Aldebaran; and her recess from this star forms the principal feature in her motion this night, and she is seen to direct her course to the sixth of the Bull. On the 29th, she rises under the seventh and twelfth of the Twins, and is seen to direct her course to the fourth of this constellation, of which is an occultation before she sets. This takes place on the morning of the 30th, at twenty minutes past seven, the star being fourteen minutes and twenty seconds north of the centre; and it ends forty-seven minutes and three quarters past seven, the